

The Impact of Intellectual Capital and Disclosure on Firm Value.

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- **Abstract:** The purpose of this research is to look into and evaluate the impact of intellectual capital and intellectual capital disclosure on the value of a company. During the period 2014-2019, the research was performed on all financial and telecoms sector firms listed on the Indonesia Stock Exchange. In this research, a nonprobability sampling approach with a purposive sampling methodology is used to determine the sample size. In this research, 234 business annual reports were used as examples. Two independent sample averages (t-test) and multiple linear regression were utilised as analytical techniques in this study. The findings revealed that intellectual capital disclosure differed across firms in the finance and telecoms sectors. Companies that can enhance the efficiency of intellectual capital and the disclosure of intellectual capital in the annual report may raise the firm's worth.
- **Keywords:** intellectual capital disclosure, financial and telecoms sector, Indonesia Stock Exchange, firm's worth